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Practitioner's Docket No.JHT-001USP

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Pyles, Nathan; Nelson, Derek; Lo, Kung Chuan; and Wang, Chih Jen

Application No.:

10/603,117 Group No.:

Filed: For: 06/24/03 Examiner: Dual-function treading exercises

Commissioner for Patents

PO Box 1450

Alexandria, VA 22313-1450

POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST (REVOCATION OF PRIOR POWERS)

As assignee of record of the entire interest of the above identified application,

REVOCATION OF PRIOR POWERS OF ATTORNEY

all powers of attorney previously given are hereby revoked and

NEW POWER OF ATTORNEY

the following practitioner is hereby appointed to prosecute and transact all business in the Paten and Trademark Office connected therewith.

Patricia Smith King, Registration No. 41899

SEND CORRESPONDENCE TO:

DIRECT TELEPHONE CALLS TO:

Customer No.: 22224

1-608-231-2988

Assignee:

Johnson Health Tech Co., Ltd No. 26, Ching Chuan Road, Taya Hsiang Taichung, Hsein 428, Taiwan R.O.C.

7th. Jan. 2004

Recorded herewith

ASSIGNEE STATEMENT

Attached to this power is a "STATEMENT UNDER 37 C.F.R. section 3.73(b)."

Date:

Signature

Johnson Health Tech Co., Ltd

Assignee

Jeson Lo, General Manager

(Power of Attorney by Assignee of Entire Interest-Page 1 of 1)